

**Revenue Information Bulletin
No. 09-040
October 21, 2009
Sales Tax**

Act 455 Enacts State Sales Tax Exemption for Bait, Feed, and Other Supplies Used in the Production or Harvesting of Crawfish

[Act 455 of the Regular Session of the 2009 Louisiana Legislature](#) provides that, effective July 1, 2009, bait and feed used in the production or harvesting of crawfish will be totally exempt from state sales tax. Act 455 provides also that materials, supplies, equipment, fuel, and related items other than vessels used in the production or harvesting of crawfish are subject to state sales tax at the reduced rate of one percent.

Act 455 amends La. R.S. 47:305(A)(5) to provide a tax exemption on the entire four-percent state sales tax for bait and feed used in the production or harvesting of crawfish. In addition, the suspension of the exemption for materials, supplies, equipment, fuel, and related items other than vessels used in the production or harvesting of crawfish has been partially lifted with respect to three-fourths of the state sales tax. Persons who purchase exempt or partially exempt items can claim the exemption using [Form R-1319](#), which is available at revenue.louisiana.gov. Merchants who exhibit due diligence and who accept the exemption certificate in good faith will not be liable for the remittance of the tax.

Questions concerning the sales tax exemption relating to the production or harvesting of crawfish should be directed to the Louisiana Department of Revenue's Special Programs Division at 225-219-7356, Option 3, or by email to sales.inquiries@la.gov.

Cynthia Bridges
Secretary